Tangible. (Note also Account 3300, Accumulated Depreciation—Nonoperating.)

(c) When any item carried in Account 2681 is sold, is relinquished, or is otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining amounts associated with the item shall be debited to Account 7160, Other Operating Gains and Losses, or Account 7360, Other Nonoperating Income, as appropriate.

§ 32.3420 Accumulated amortization— leasehold improvements.

(a) This account shall include the accumulated amortization associated with the investment contained in Account 2682, Leasehold Improvements.

(b) This account shall be credited with amounts for the amortization of leasehold improvements concurrently charged to Account 6563, Amortization Expense—Tangible. (Note also Account 3300, Accumulated Depreciation—Nonoperating.)

(c) When any item carried in Account 2682 is sold, is relinquished, or is otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining amounts associated with the item shall be debited to Account 7360, Other Nonoperating Income.

§ 32.3500 Accumulated amortization— intangible.

(a) This account shall include the accumulated amortization associated with the investment contained in Account 2690, Intangibles.

(b) This account shall be credited with amortization amounts concurrently charged to Account 6564, Amortization Expense—Intangible. (Note also Account 3300, Accumulated Depreciation—Nonoperating.)

(c) When any item carried in Account 2690 is sold, relinquished, or otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining amounts associated with the item shall be debited Account 7360, Other Nonoperating Income.

§ 32.3600 Accumulated amortization— other.

(a) This account shall include the accumulated amortization associated with the investment contained in Account 2005, Telecommunications Plant Adjustment.

(b) This account shall be credited with amortization amounts concurrently charged to Account 6565, Amortization Expense—Other. (Note also Account 3300, Accumulated Depreciation—Nonoperating.)

(c) When any item carried in Account 2005 is sold, relinquished, or otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining amounts associated with the item shall be debited Account 7360, Other Nonoperating Income.

§ 32.4000 Instructions for balance sheet accounts—liabilities and stockholders' equity.

Liabilities and Stockholders' Equity Accounts to be Maintained by Class A and Class B telephone companies:

Account title	Class A account	Class B account
Current liabilities:		
Accounts payable	4010	4010
Notes payable	4020	4020
Advance billing and payments	4030	4030
Customer's deposits	4040	4040
Current maturities—long-term debt	4050	4050
Current maturities—capital leases	4060	4060
Income taxes—accrued	4070	4070
Other taxes—accrued	4080	4080
Net Current Deferred Operating Income Taxes	4100	4100
Net Current Deferred Nonoperating Income Taxes	4110	4110
Other accrued liabilities	4120	4120
Other current liabilities	4130	4130
Long-term debt:		
Funded debt	4210	4210
Premium on long-term debt	4220	4220
Discount on long-term debt	4230	4230
Reacquired debt	4240	4240
Obligations under capital leases	4250	4250
Advances from affiliated companies	4260	4260
Other long-term debt	4270	4270
Other liabilities and deferred credits:		
Other long-term liabilities	4310	4310
Unamortized operating investment tax credits—net	4320	4320
Unamortized nonoperating investment tax credits—net	4330	4330
Net noncurrent deferred operating income taxes	4340	4340
Net deferred tax liability adjustments	4341	4341
Net noncurrent deferred nonoperating income taxes	4350	4350
Other deferred credits	4360	4360
Deferred tax regulatory liability	4361	4361
Other jurisdictional liabilities and deferred credits—net	4370	4370
Stockholders' equity:		
Capital stock	4510	4510
Additional paid-in capital	4520	4520
Treasury stock	4530	4530